

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,)
)
Petitioner,)
)
v.) Civil Action No.
)
JOHN A. CHAPEL DIAZ,)
)
Respondent.)

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Rosa Emilia Rodriguez-Velez, United States Attorney for the District of Puerto Rico, avers to this Court as follows:

I.

This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of Title 26, U.S.C, to judicially enforce an Internal Revenue Service summons.

II.

Lizbeth Ortiz is a Revenue Agent of the Internal Revenue Service, employed in Small Business/Self-Employed Employment Tax, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

The respondent, John A. Chapel Diaz, resides or is found at Urb Costa Norte Calle 13 D-13, Hatillo, PR 00614 within the jurisdiction of this court.

III.

Revenue Agent Lizbeth Ortiz is conducting an investigation into the tax liability of Lighthouses Adventures of Puerto Rico, Inc. for the years: 2007, 2008, and 2009, as is set forth in the Declaration of Revenue Agent Lizbeth Ortiz attached hereto as Exhibit 1.

IV.

The respondent, John A. Chapel Diaz, is in possession and control of testimony and other documents concerning the above-described investigation.

V.

On February 8, 2011, an Internal Revenue Service summons was issued by Revenue Agent Lizbeth Ortiz directing the respondent, John A. Chapel Diaz, to appear before Revenue Agent Lizbeth Ortiz on March 8, 2011, at 10:00 A.M. at City View Plaza, 48 Carr 165 Suite 2000, Guaynabo, PR 00968, to testify and to produce books, records, and other data described in the summons. An attested copy of the summons was personally served on the respondent, John A. Chapel Diaz, by Revenue Agent Lizbeth Ortiz, on February 8, 2011. The summons is attached and incorporated

as Exhibit 2.

VI.

On March 8, 2011, the respondent, John A. Chapel Diaz, did not appear in response to the summons. The respondent's refusal to comply with the summons continues to date as is set forth in the declaration of Revenue Agent Lizabeth Ortiz attached as Exhibit 1.

VII.

The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

VIII.

All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

IX.

It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the Federal tax liability of Lighthouses Adventures of Puerto Rico, Inc. for the following years: 2007, 2008, and 2009, as is evidenced by the declaration of Lizabeth Ortiz attached and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That this Court enter an order directing the respondent, John A. Chapel Diaz, to show cause, if any, why

respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, John A. Chapel Diaz, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Agent Lizbeth Ortiz or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Agent Lizbeth Ortiz, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

In San Juan, Puerto Rico, this 6th day of October, 2011.
ROSA EMILIA RODRIGUEZ-VELEZ
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